



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN, TEXAS 78711

**JOHN L. HILL
ATTORNEY GENERAL**

January 11, 1974

The Honorable Robert S. Calvert
Comptroller of Public Accounts
Finance Building
Austin, Texas

Letter Advisory No. 76

Re: Inheritance Tax Reports
and Returns

Dear Mr. Calvert:

You have requested our decision as to the availability for public inspection of the following described instruments as public information subject to Article 6252a-17a, V. T. C. S.

Inheritance tax returns and reports required by
Article 14.14, Taxation-General, V. T. C. S.

Our investigation fails to disclose that such documents ipso facto fall within any of the exceptions specified by §3(a) of Article 6252-17a and they are, in our opinion, subject to disclosure in accordance with other provisions of the Act. See, Art. 1.15, Taxation-General, V. T. C. S., and §§13 and 17, Probate Code, V. T. C. S. Compare Arts. 1.031 and 20.11 (G), Taxation-General, V. T. C. S.

Very truly yours,

JOHN L. HILL
Attorney General of Texas

APPROVED:

LARRY F. YORK, First Assistant

DAVID M. KENDALL, Chairman
Opinion Committee